Appendix L NCSHA Best Practices Forms and Policies

Contents of Appendix L:

- 1) Owner Certificate of Continuing Program Compliance
- 2) Tenant Income Certification
- 3) Employment Verification
- 4) Student Verification
- 5) Certification of Zero Income
- 6) Under \$5,000 Asset Certification

OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

To: Insert State Agency name and address

Certification Dates:		From: January 1, 20	То:	December 31,	20
Proj	ect Name:		Proje	ect No:	
Proj	ect Address:		I	City:	Zip:
	ID # of nership Entity:				<u> </u>
		en Placed in Service has been placed in Service but owner elec es, please check the appropriate box, and			
The	undersigned				on behalf of
			(th	e "Owner"), her	eby certifies that:
1.	The project me	ets the minimum requirements of	f: (check one)		
	□ 40 - 60	test under Section 42(g)(1)(A) or test under Section 42(g)(1)(B) or test for "deep rent-skewed" proje	f the Code	and 142(d)(4)(E	3) of the Code
2.	building in the	O CHANGE	·		
3.	to support that received an an	received an annual Tenant Incorcertification, or the owner has a remail Tenant Income Certification their initial occupancy.	e-certification waiver letter f	rom the IRS in	good standing, has
4.	Each low-incor	ne unit in the project has been re ES □ NO	nt-restricted under Section 4	42(g)(2) of the C	Code:
5.		units in the project are and have or transitional housing for the hor			
6.	finding of discr (HUD), 24 CFF 42 U.S.C 3616	iscrimination under the Fair Hous imination includes an adverse final 180.680, an adverse final decisi a(a)(1), or an adverse judgment for FINDING	al decision by the Secretary on by a substantially equiva	of Housing and	Urban Development
7.	building codes	n the project is and has been suit (or other habitability standards), aspections did not issue a report ES □ NO	and the state or local govern	nment unit respo	onsible for making
	If "No", state n	nature of violation on page 3 and a	attach a copy of the violation	n report as requ	ired by 26 CFR 1.42-5

8.	project since last certification submarked in the project since in th	nission:	`,	, , ,
	a tenant facility formerly provided to the project which had not been determined to the project which had not b	without charge, or the	project owner has received	federal subsidies with respect
9. p	All tenant facilities included in the eas swimming pools, other recreation or a comparable basis was YES	onal facilities, parking a	areas, washer/dryer hookup	
10.	If a low-income unit in the project he rent that unit or the next available to any units were or will be rented to TYES	unit of comparable or s	smaller size to tenants havin	
11.	If the income of tenants of a low-in 42(g)(2)(D)(ii) of the Code, the nex to residents having a qualifying inc TYES	t available unit of com		
12.	An extended low-income housing of requirement under section 42(h)(6) because the applicant holds a vouc 1937, 42 U.S.C. 1437s. Owner had holder of a Section 8 voucher and outlined in the extended low-incom 1987-1989):)(B)(iv) that an owner of cher or certificate of el as not refused to lease the project otherwise r ne housing commitmen	cannot refuse to lease a unitigibility under Section 8 of the aunit to an applicant based meets the provisions, including the foot applicable to building the control of th	t in the project to an applicant ne United States Housing Act of solely on their status as a ng any special provisions, as
	☐ YES		A	
13.	The owner received its credit allocal "qualified non-profit organizations" in the operation of the development TYES	under Section 42(h)(5	i) of the code and its non-pro	ofit entity materially participated
14.	There has been no change in the control NO CHANGE If "Change", complete page 3 deta	☐ CHANGE	, ,	f the project.
addit	: Failure to complete this form in tion, any individual other than an ss permitted by the state agency.	owner or general par		
Plan,	project is otherwise in compliance wand all other applicable laws, rules ALTY OF PERJURY.			
			(Ownership Entity)	
Ву:				
Title	:			
D-4-				

PLEASE EXPLAIN ANY ITEMS THAT WERE ANSWERED "NO", "CHANGE" OR "FINDING" ON QUESTIONS 1-14.

Question **Explanation**

CHANGES IN OWNERSHIP OR MANAGEMENT

(to be completed **ONLY if "CHANGE"** marked for question 14 above)

TRANSFER OF OWNERSHIP

Date of	
Change:	
Taxpayer ID	
Number:	
Legal Owner	
Name:	
General	
Partnership:	
Status of	
Partnership	
(LLC, etc):	

CHANGE IN OWNER CONTACT

Date of Change:	
Owner Contact:	
Owner Contact Phone:	
Owner Contact Fax:	
Owner Contact Email:	

CHANGE IN MANAGEMENT CONTACT

☐ Jr	TENANT INCO nitial Certification □ R					Move-in Dat	te:	
				VELOPM	ENT DAT	(MM/DD/YYY	1)	
Property Name: County:							BIN #	:
Address	<u> </u>				Unit Nun	nber:	# Bedrooms	s:
		PART II.	HOUSI	EHOLD C	OMPOSI	TION		
НН		First Name & Mi		Relationship	to Head	Date of Birth	F/T Student	Social Security
Mbr #	Last Name	Initial		of House HEA		(MM/DD/YYYY)	(Y or N)	or Alien Reg. No.
2				IILA	D			
3								
4								
5								
6								
7								
/								
НН	(A)	III. GROSS AN	(B)	INCOME	(USE AN	NUAL AMOUN (C)	TS)	(D)
пп Mbr #	Employment or Wages	Soc. Se	curity/Per	nsions	Publ	ic Assistance	Oth	er Income
TOTALS	\$	\$			\$		\$	
Add totals from (A) through (D), above				TOTAL INCOME (E):		\$		
		PART	IV INC	COME FR	OM ASSE	r ts	<u> </u>	
Hshld	(F)	174141	(G)		(H)			(I)
Mbr #	Type of Asset		C/I	Cash Value of Asset		Annual Income from Asset		
		TO	TAIC.	¢.			Φ.	
Enter	Column (H) Total		TALS:	\$			\$	
	f over \$5000 \$	X	2.00%		= (J)	Imputed Income	\$	
Enter the g	greater of the total of column I, o	r J: imputed inco	me T	OTAL INC	OME FRO	OM ASSETS (K)	\$	
1	(L) Total Annu	anl Household	Incomo	from all 6	Courage [/	$Add(E) \pm (V)$	\$	
	(L) Total Allin	iai Houseiloid	mcome	mom an s	Sources [A	Add (E) + (K)]	φ	
		HOUSEHOLI	CERT	IFICATIO	N & SIC	NATURES		
in. I/we aga	ation on this form will be used to det cipated annual income. I/we agree to ree to notify the landlord immediately alties of perjury, I/we certify that the	ermine maximum in o notify the landlord y upon any member	come eligil immediate becoming	bility. I/we ha ely upon any r a full time stu	ave provided member of the	for each person(s) set e household moving o	ut of the unit or ar	y new member moving
undersigned	I further understands that providing of the lease agreement.							
Signature	2	(Date)		Si	gnature			(Date)

(Date)

Signature

(Date)

Signature

PART V. DETERMINATION OF INCOME ELIGIBILITY							
			RECERTIFICATION ONLY:				
TOTAL ANNUAL HOUSEHOLD INCOME		Household Meets	Current Income Limit x 140%:				
FROM ALL SOURCES:		Income Restriction					
From item (L) on page 1	\$		\$				
		□ 60% □ 50%	Household Income exceeds 140% at recertification:				
		□ 40% □ 30%	Yes \square No				
Current Income Limit per Family Size:	\$	□%	☐ Yes ☐No				
1	- <u>-</u> -						
Household Income at Move-in:	\$	Household Size at M	ove-in:				
	PART VI. R	ENT					
Tenant Paid Rent	*	Rent Assistance:	\$				
Utility Allowance		Other non-optional charges	: \$				
		, ,					
GROSS RENT FOR UNIT:		Unit Meets Rent Restriction	ı at:				
(Tenant paid rent plus Utility Allowance &							
other non-optional charges)	\$	□ 60% □ 50% □ 40%	% _ 30% _ %				
Maximum Rent Limit for this unit:	\$						
	PART VII. STUDEN	NT CTATIC					
	TART VII. STUDEL	VI SIATUS					
			*Student Explanation:				
ARE ALL OCCUPANTS FULL TIME STUDE		ter student explanation*	1 TANF assistance				
	(also	attach documentation)	2 Job Training Program				
□ yes □ no			3 Single parent/dependent child4 Married/joint return				
	Enter						
	1-4						
	PART VIII. PROGI	RAM TYPE					
Mark the program(s) listed below (a. thro			toward the property's occupancy				
requirements. Under each program marked, in							
a. Tax Credit □ b. HOME □	c. Tax Exempt □	d. AHDP □	e				
			(Name of Program)				
See Part V above. Income Status	Income Status	Income Status	Income Status				
□ ≤ 50% AN □ ≤ 60% AN		□ 50% AMGI □ 80% AMGI					
$\Box \leq 80\% \text{ AM}$ $\Box \leq 80\% \text{ AM}$							
□ OI**	□ OI**		□ OI**				
		1					
** Upon recertification, household was determined over-income (OI) according to eligibility requirements of the program(s) marked above.							
SIGNATURE OF OWNER/REPRESENTATIVE							
Decod on the representations have not upon the proofs and decomposition required to be submitted the individual(s) named in Dect II of this Toward							
Based on the representations herein and upon the proofs and documentation required to be submitted, the individual(s) named in Part II of this Tenant Income Certification is/are eligible under the provisions of Section 42 of the Internal Revenue Code, as amended, and the Land Use Restriction							
Agreement (if applicable), to live in a unit in this Project.							
CICNATUDE OF OWNED DEDUCENTATIVE DATE							
SIGNATURE OF OWNER/REPRESENTATIVE DATE							

INSTRUCTIONS FOR COMPLETING TENANT INCOME CERTIFICATION

This form is to be completed by the owner or an authorized representative.

Part I - Development Data

Check the appropriate box for Initial Certification (move-in), Recertification (annual recertification), or Other. If Other, designate the purpose of the recertification (i.e., a unit transfer, a change in household composition, or other state-required recertification).

Move-in Date Enter the date the tenant has or will take occupancy of the unit.

Effective Date Enter the effective date of the certification. For move-in, this should be the

move-in date. For annual recertification, this effective date should be no later

than one year from the effective date of the previous (re)certification.

Property Name Enter the name of the development.

County Enter the county (or equivalent) in which the building is located.

BIN # Enter the Building Identification Number (BIN) assigned to the building (from

IRS Form 8609).

Address Enter the address of the building.

Unit Number Enter the unit number.

Bedrooms Enter the number of bedrooms in the unit.

Part II - Household Composition

List all occupants of the unit. State each household member's relationship to the head of household by using one of the following coded definitions:

H - Head of Household S - Spouse

A - Adult co-tenant O - Other family member
C - Child F - Foster child(ren)/adult(s)
L - Live-in caretaker N - None of the above

Enter the date of birth, student status, and social security number or alien registration number for each occupant.

If there are more than 7 occupants, use an additional sheet of paper to list the remaining household members and attach it to the certification.

Part III - Annual Income

See HUD Handbook 4350.3 for complete instructions on verifying and calculating income, including acceptable forms of verification.

From the third party verification forms obtained from each income source, enter the gross amount anticipated to be received for the twelve months from the effective date of the (re)certification. Complete a separate line for each income-earning member. List the respective household member number from Part II.

Column (A) Enter the annual amount of wages, salaries, tips, commissions, bonuses, and other income from

employment; distributed profits and/or net income from a business.

Column (B) Enter the annual amount of Social Security, Supplemental Security Income, pensions, military

retirement, etc.

Column (C) Enter the annual amount of income received from public assistance (i.e., TANF, general assistance,

disability, etc.).

Column (D) Enter the annual amount of alimony, child support, unemployment benefits, or any other income

regularly received by the household.

Row (E) Add the totals from columns (A) through (D), above. Enter this amount.

Part IV - Income from Assets

See HUD Handbook 4350.3 for complete instructions on verifying and calculating income from assets, including acceptable forms of verification.

From the third party verification forms obtained from each asset source, list the gross amount anticipated to be received during the twelve months from the effective date of the certification. List the respective household member number from Part II and complete a separate line for each member.

Column (F) List the type of asset (i.e., checking account, savings account, etc.)

Column (G) Enter C (for current, if the family currently owns or holds the asset), or I (for imputed, if the family

has disposed of the asset for less than fair market value within two years of the effective date of

(re)certification).

Column (H) Enter the cash value of the respective asset.

Column (I) Enter the anticipated annual income from the asset (i.e., savings account balance multiplied by the

annual interest rate).

TOTALS Add the total of Column (H) and Column (I), respectively.

If the total in Column (H) is greater than \$5,000, you must do an imputed calculation of asset income. Enter the Total Cash Value, multiply by 2% and enter the amount in (J), Imputed Income.

Row (K) Enter the greater of the total in Column (I) or (J)

Row (L) Total Annual Household Income From all Sources Add (E) and (K) and enter the total

HOUSEHOLD CERTIFICATION AND SIGNATURES

After all verifications of income and/or assets have been received and calculated, each household member age 18 or older <u>must</u> sign and date the Tenant Income Certification. For move-in, it is recommended that the Tenant Income Certification be signed no earlier than 5 days prior to the effective date of the certification.

Part V – Determination of Income Eligibility

Total Annual Household Income

from all Sources

Enter the number from item (L).

Current Income Limit per Family

Size

Enter the Current Move-in Income Limit for the household size.

Household income at move-in Household size at move-in

For recertifications, only. Enter the household income from the move-in

certification. On the adjacent line, enter the number of household members from the

move-in certification.

Household Meets Income

Restriction

Check the appropriate box for the income restriction that the household meets

according to what is required by the set-aside(s) for the project.

Current Income Limit x 140% For recertifications only. Multiply the Current Maximum Move-in Income Limit by

140% and enter the total. Below, indicate whether the household income exceeds that total. If the Gross Annual Income at recertification is greater than 140% of the

current income limit, then the available unit rule must be followed.

Part VI - Rent

Tenant Paid Rent Enter the amount the tenant pays toward rent (not including rent assistance

payments such as Section 8).

Rent Assistance Enter the amount of rent assistance, if any.

Utility Allowance Enter the utility allowance. If the owner pays all utilities, enter zero.

Other non-optional charges Enter the amount of non-optional charges, such as mandatory garage rent, storage

lockers, charges for services provided by the development, etc.

Gross Rent for Unit Enter the total of Tenant Paid Rent plus Utility Allowance and other non-optional

charges.

Maximum Rent Limit for this unit Enter the maximum allowable gross rent for the unit.

Unit Meets Rent Restriction at Check the appropriate rent restriction that the unit meets according to what is

required by the set-aside(s) for the project.

Part VII - Student Status

If all household members are full time* students, check "yes". If at least one household member is not a full time student, check "no".

If "yes" is checked, the appropriate exemption <u>must</u> be listed in the box to the right. If none of the exemptions apply, the household is ineligible to rent the unit.

Part VIII - Program Type

Mark the program(s) for which this household's unit will be counted toward the property's occupancy requirements. Under each program marked, indicate the household's income status as established by this certification/recertification. If the property does not participate in the HOME, Tax-Exempt Bond, Affordable Housing Disposition, or other housing program, leave those sections blank.

Tax Credit See Part V above.

HOME If the property participates in the HOME program and the unit this household will occupy will count towards the

HOME program set-asides, mark the appropriate box indicting the household's designation.

Tax Exempt If the property participates in the Tax Exempt Bond program, mark the appropriate box indicating the household's

designation.

AHDP If the property participates in the Affordable Housing Disposition Program (AHDP), and this household's unit will

count towards the set-aside requirements, mark the appropriate box indicting the household's designation.

Other If the property participates in any other affordable housing program, complete the information as appropriate.

SIGNATURE OF OWNER/REPRESENTATIVE

It is the responsibility of the owner or the owner's representative to sign and date this document immediately following execution by the resident(s).

The responsibility of documenting and determining eligibility (including completing and signing the Tenant Income Certification form) and ensuring such documentation is kept in the tenant file is extremely important and should be conducted by someone well trained in tax credit compliance.

These instructions should not be considered a complete guide on tax credit compliance. The responsibility for compliance with federal program regulations lies with the owner of the building(s) for which the credit is allowable.

^{*}Full time is determined by the school the student attends.

EMPLOYMENT VERIFICATION

TO:	(Name & address of employer)	Date:	
RE:	Applicant/Tenant Name		
	Applicant/Tenant Name by authorize release of my employment information		Unit # (if assigned)
	Signature of Applicant/Tenant		Date
	dividual named directly above is an applicant/tenar a confidential to satisfaction of that stated purpose o		
,	Project Owner/Management Agent		
	Re	eturn Form To:	
	THIS SECT	ON TO BE COMPLETED BY EMPLO	DYER
Emplo	yee Name:	Job Title:	
Presen	tly Employed: Yes Date First Employe	ed No Last Day	of Employment
Currer	nt Wages/Salary: \$ (circle one)	hourly weekly bi-weekly semi-monthly	monthly yearly other
Averag	ge # of regular hours per week:	Year-to-date earnings: \$	through/
Overti	me Rate: \$ per hour	Average # of overtime hours per week:	
Shift I	Differential Rate: \$ per hour	Average # of shift differential hours per	week:
Comm	nissions, bonuses, tips, other: \$(circle one	e) hourly weekly bi-weekly semi-mon	thly monthly yearly other
List ar	ny anticipated change in the employee's rate of pay w	within the next 12 months:	; Effective date:
If the	employee's work is seasonal or sporadic, please indi	cate the layoff period(s):	
Additi	onal remarks:		
	Employer's Signature	Employer's Printed Name	Date
	1	Employer [Company] Name and Address	
	Phone #	Fax #	E-mail

NOTE: Section 1001 of Title 18 of the U.S. Code makes it a criminal offense to make willful false statements or misrepresentations to any Department or Agency of the United States as to any matter within its jurisdiction.

STUDENT VERIFICATION

THIS SECTION TO BE COMPLETED BY MANAGEMENT AND EXECUTED BY STUDENT This Student Verification is being delivered in connection with the undersigned's eligibility for residency in the following apartment: Project Name: Building Address: _____ Unit Number if assigned: I hereby grant disclosure of the information requested below from Name of Educational Institution Signature Date Printed Name Student ID# **Return Form to:** THIS SECTION TO BE COMPLETED BY EDUCATIONAL INSTITUTION The above-named individual has applied for residency or is currently residing in housing that requires verification of student status. Please provide the information requested below: Is the above-named individual a student at this educational institution? YES NO If so, part-time or full-time? PART-TIME **FULL-TIME** If full-time, the date the student enrolled as such: Expected date of graduation: I hereby certify that the information supplied in this section is true and complete to the best of my knowledge. Signature: Date: Tel. #: Print your name: Title: Educational Institution:

NOTE: Section 1001 of Title 18 of the U. S. Code makes it a criminal offense to make willful false statements or misrepresentations to any Department or Agency of the United States as to any matter within its jurisdiction.

CERTIFICATION OF ZERO INCOME

(To be completed by <u>adult</u> household members only, if appropriate.)

Househo	old Nar	me:	Unit No	Unit No				
Develop	ment N	Name:	City:					
1.	I he	ereby certify that I do not indiv	vidually receive income from any of the	following sources:				
	a.	Wages from employment (in	ncluding commissions, tips, bonuses, fee	es, etc.);				
	b.	Income from operation of a	business;					
	c.	Rental income from real or	personal property;					
	d.	Interest or dividends from a	essets;					
	e.	Social Security payments, a benefits;	annuities, insurance policies, retirement	funds, pensions, or death				
	f.	Unemployment or disability	payments;					
	g.	Public assistance payments;						
	h.	Periodic allowances such as in my household;	s alimony, child support, or gifts receive	ed from persons not living				
	i.	Sales from self-employed re	esources (Avon, Mary Kay, Shaklee, etc.);				
	j.	Any other source not named	d above.					
2.		urrently have no income of an	ny kind and there is no imminent change ng the next 12 months.	e expected in my financial				
3.	I w	ill be using the following sour	rces of funds to pay for rent and other ne	cessities:				
knowled	lge. Tl	ne undersigned further understand(s	rmation presented in this certification is true as that providing false representations herein contact the termination of a lease agreement.					
Si	ignature	of Applicant/Tenant	Printed Name of Applicant/Tenant	Date				

UNDER \$5,000 ASSET CERTIFICATION

For households whose <u>combined</u> net assets do not exceed \$5,000. Complete only <u>one</u> form per household; include assets of children.

Household	d Name:				Unit No		
Developm	ent Name:				City:_		
Complete	all that apply	for 1 through 4:					
1. My/o	our assets includ	de:					
(A) Cas Valu \$	h Int.	(A*B) Annual Income	Source Savings Account	(A) Cash Value* \$	(B) Int. Rate	(A*B) Annual Income	Source Checking Account
\$		\$	_ Cash on Hand	\$		\$	_ Safety Deposit Box
\$		\$	_ Certificates of Deposit	\$		\$	Money market funds
\$		\$	Stocks	\$		\$	Bonds
\$		\$	_ IRA Accounts	\$		\$	_ 401K Accounts
\$		\$	_ Keogh Accounts	\$		\$	_ Trust Funds
\$		\$	Equity in real estate	\$		\$	Land Contracts
\$		\$	Lump Sum Receipts	\$		\$	_ Capital investments
\$		\$	Life Insurance Policies (e	excluding Term)			
\$		\$	_ Other Retirement/Pension	Funds not named a	above:		
\$		\$	Personal property held as	an investment**:			
\$		\$	Other (list):				
*Cash va penaltie **Persona	alue is defined as r s, etc. Il property held as s such as, but not	market value minus	the cost of converting the asset include, but is not limited to, household furniture, daily-us	to cash, such as broker	's fees, settlen	nent costs, outstan	ading loans, early withdrawal
2.	Within the past two (2) years, I/we have sold or given away assets (including cash, real estate, etc.) for more than \$1,000 below their fair market value (FMV). Those amounts* are included above and are equal to a total of: \$ (*the difference between FMV and the amount received, for each asset on which this occurred).						
3. 🗆	I/we have <u>not</u> sold or given away assets (including cash, real estate, etc.) for less than fair market value during the past two (2) years.						
4.	I/we do not h	ave any assets at	this time.				
\$	This a	amount is includ	FR 813.102) above do not led in total gross annual in the information presented in	come.			·
			t providing false representat of a lease agreement.	ions herein constitu	tes an act of	f fraud. False, r	nisleading or incomplete